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SO ORDERED,



Judge Jamie A. Wilson  
United States Bankruptcy Judge  
Date Signed: November 5, 2024

The Order of the Court is set forth below. The docket reflects the date entered.

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**IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF MISSISSIPPI**

**IN RE: MISSISSIPPI CENTER FOR  
ADVANCED MEDICINE, P.C.  
Debtor**

**CHAPTER 11  
CASE NO. 23-00962-JAW**

**ORDER**

THIS CAUSE having come on for consideration of the *Motion for Authority to Reject Equipment Lease* (the “Motion”) [DK #775] filed herein by Mississippi Center for Advanced Medicine, P.C. (the “Debtor”), and the Court having considered the Motion, and being fully advised in the matter, does hereby find as follows, to-wit:

1. Debtor represents to the Court that notice of the Motion was filed in accordance with all applicable rules.
2. On April 21, 2023, the Debtor herein filed with this Court its Voluntary Petition (the “Petition”) for bankruptcy under Chapter 11 of the Bankruptcy Code.
3. This Court has jurisdiction of the subject matter herein and the parties hereto pursuant to 28 U.S.C. §§ 157 and 1334; 11 U.S.C. §§ 105, 365, 541, 1107, related statutes, related rules and various orders of reference. This is a core proceeding.
4. The Debtor is the lessee under a certain unexpired lease (the “Lease”) of pieces of equipment. The Lease is more fully described as follows:

LESSOR NAME/ADDRESS	DESCRIPTION OF LEASED PROPERTY
Wells Fargo Vendor Financial Services P.O. Box 105743 Atlanta, GA 30348-5743	Kyocera Taskalfa 406ci Kyocera Taskalfa 406ci

5. Substantial performance may remain on behalf of the Debtor on these Lease.
6. Section 365(a) of the Bankruptcy Code provides that “the trustee, subject to the court’s approval, may assume or reject any executory contract or unexpired lease of the debtor.” *11 U.S.C. § 365(a)*. Under the Bankruptcy Code, most courts, including the Fifth Circuit Court of Appeals, have applied a “business judgment” test to decisions to assume or reject executory contracts. *See, In re National Gypsum Co.*, 208 F.3d 498 (5th Cir. 2000), and *In re Prime Motors, Inc.*, 124 B.R. 378, (Bankr. S.D. Fla. 1991).
7. The Debtor has carefully considered its options in connection with the Lease as to the acceptance versus the rejection thereof. In the exercise of the Debtor’s good faith and best business judgment, it is more advantageous to the Debtor, its creditors and its estate to reject the Lease.
8. The Court finds that the Motion is well-taken and is hereby granted. The Lease is rejected, as of April 20, 2023.

## END OF ORDER ##

SUBMITTED BY:

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